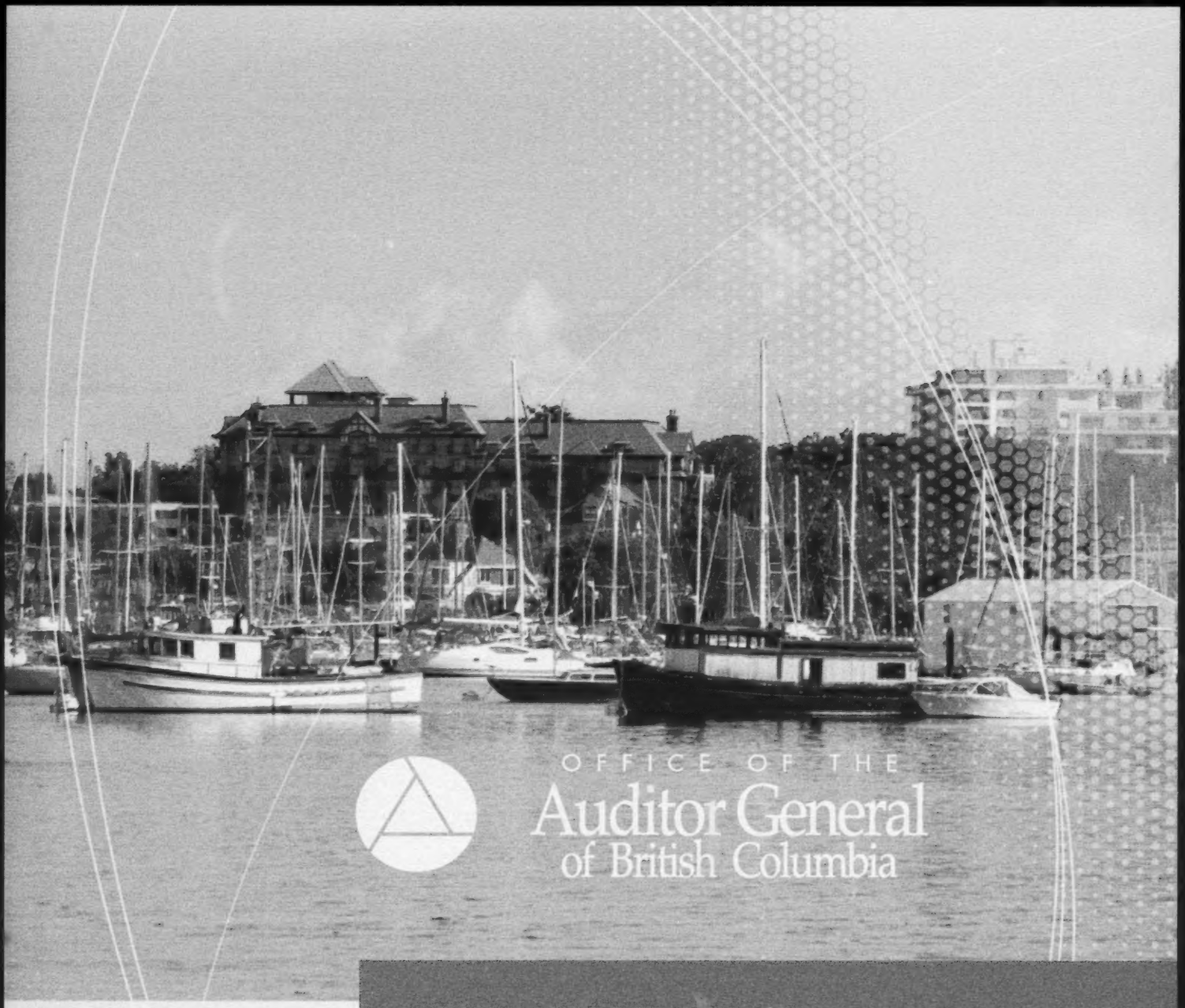

OFFICE OF THE

Auditor General of British Columbia

ANNUAL REPORT 2015/16

www.bcauditor.com

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OFFICE OF THE
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of British Columbia

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The Honourable Linda Reid
Speaker of the Legislative Assembly
Province of British Columbia
Parliament Buildings
Victoria, British Columbia
V8V 1X4

Dear Madame Speaker:

I have the pleasure of submitting this *Annual Report 2015/16* in fulfilment of the requirement as described in section 22 of the *Auditor General Act*.

Carol Bellringer, FCPA, FCA
Auditor General
Victoria, British Columbia
June 2016

ACCOUNTABILITY STATEMENT

This report reflects on the performance of the Office of the Auditor General for the 12 months ending March 31, 2016, and was prepared in accordance with the *Auditor General Act* and the BC Reporting Principles. Fiscal assumptions and policy decisions up to June 1, 2016 have been considered in the development of this report.

I am accountable for the results achieved, the selection of the performance indicators, and ensuring that the information is measured accurately and in a timely manner. Any significant limitations in the reliability of the data have been identified and explained.

The annual report includes estimates and interpretive statements that represent the best judgement of management. The measures reported are consistent with the Office's mission, goals and objectives, and focus on aspects critical to understanding the performance of the Office for a general audience. If you require more detailed information, please contact our Office.

Carol Bellringer, FCPA, FCA
Auditor General
June 2016

Cover photo credit: Chris Bordeleau,
Office of the Auditor General of British Columbia

REFLECTIONS OF THE AUDITOR GENERAL

Carol Bellringer, FCPA, FCA

2015/16 was a great year for us. It was the first full year of my eight-year term, and our first full year in our new purpose-built office on Fort Street. We undertook a strategic review, looking at how we position ourselves to provide services to the Legislative Assembly, and how we track our progress toward our goals. We developed strategies to leverage our strengths and address our weaknesses, and we've already begun our transition to these new strategies.

Over the last fiscal year, we examined:

- government's Summary Financial Statements
- several government IT projects, including the Panorama public health IT system
- the education of Aboriginal students in the public education system
- the cumulative environmental effects of resource development in B.C.
- threats to fiscal sustainability and how government is reporting on those risks.

The breadth of our reports illustrates our commitment to capture topics of interest to MLAs and the public, and to influence positive change across a broad range of sectors. I'm also happy to report the continuing trend of our auditees adopting 95% of our recommendations.

In June 2015, we confirmed a new follow-up process with the Select Standing Committee on Public Accounts (PAC). Auditees are now directly responsible to PAC for implementing our recommendations, and they must submit action plans to PAC. We will review auditees' action plans, and with input from PAC, determine which reports and recommendations require follow-up work. This new process fosters better transparency and accountability for actions taken in response to our reports.

We also published our *Performance Audit Coverage Plan* for the first time. We summarized 47 performance audits we plan to undertake over the next three years. Through conversations with members of the public service, government and MLAs (including the official opposition) we select audit topics that will carry the greatest relevance and value to the people of B.C. Also, sharing our audit intentions supports our commitment to transparency and stakeholder engagement.

As a result of our strategic review, we shifted our key performance indicators (KPIs). These KPIs help us measure our progress toward achieving our goals and objectives. We limit our KPIs to just five measures that are most important for understanding our progress. The shifts in our KPIs, and our reasoning behind them, are explained in detail in our 2016/17 Service Plan. We are excited about the clarity our new KPIs and our Service Plan provide. We've already implemented many of the changes, and look forward to continuing work on the others.

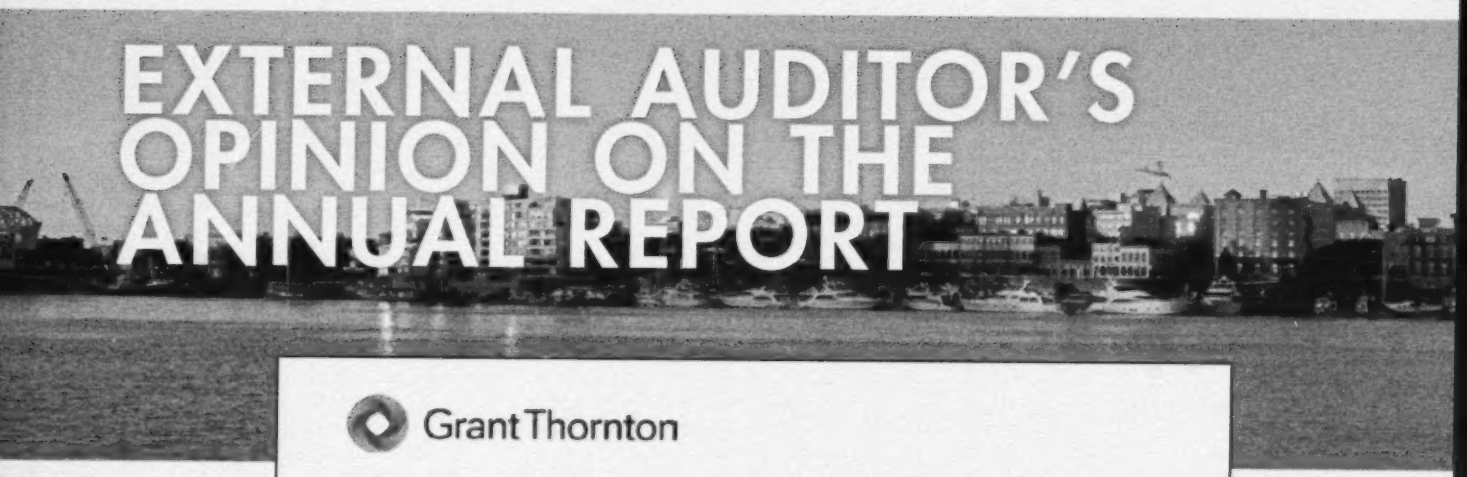
This year, we published 43 reports: 35 opinions on government financial statements and 8 performance audit reports or information pieces. This total was less than our 2015/16 target. The key reasons for this drop are that several of the performance audits were especially complex and others were larger than expected. Plus, we faced challenges attracting and retaining staff, which further affected our ability to produce work according to plan. We expect this situation to continue because of external competitive forces.

This Annual Report provides an overview of the performance of our Office, as well as a window into our priorities, values, and role as a non-partisan, independent Office of the Legislative Assembly. This report is an occasion to reflect on our successes and identify opportunities to do even better.

Carol Bellringer

Carol Bellringer, FCPA, FCA
Auditor General
Victoria, B.C.
June 2016

EXTERNAL AUDITOR'S OPINION ON THE ANNUAL REPORT



Grant Thornton

Independent Auditors' Report

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To the Speaker
The Legislative Assembly, Province of British Columbia

We have been engaged to report whether the Annual Report of the Office of the Auditor General of British Columbia (the "Office") for the year ended March 31, 2016 fulfills the requirements of the BC Reporting Principles. The eight BC Reporting Principles outline the characteristics of good performance reporting, and have been endorsed by the Legislative Assembly's Select Standing Committee on Public Accounts for use by public sector organizations in British Columbia. The principles are detailed in the appendix to this report. This Annual Report is the responsibility of the Office.

Auditors' responsibility

Our responsibility is to assess whether the Annual Report has met the requirements of the BC Reporting Principles. We conducted our audit in accordance with Canadian standards for assurance engagements and accordingly included such tests and procedures as we considered necessary in the circumstances. The conclusion in our report is based on procedures that we determined to be necessary for the collection of sufficient, appropriate evidence in order to obtain a high, though not absolute, level of assurance that the Annual Report fulfills the requirements of the BC Reporting Principles.

As called for by the BC Reporting Principles, the Annual Report contains a number of representations from management concerning the appropriateness of the goals, objectives, and targets established by the Office, explanations of the adequacy of planned and actual performance, and expectations for the future. Such representations are the opinions of management and inherently cannot be subject to independent verification. Therefore, our examination was limited to ensuring the Annual Report contains those representations called for by the BC Reporting Principles and that they are consistent with the audited performance information and audited financial statements. Further, current year results for the performance indicator on Value as reported in the 2015/2016 performance section of the annual report, were not available at the time of our report.

Opinion

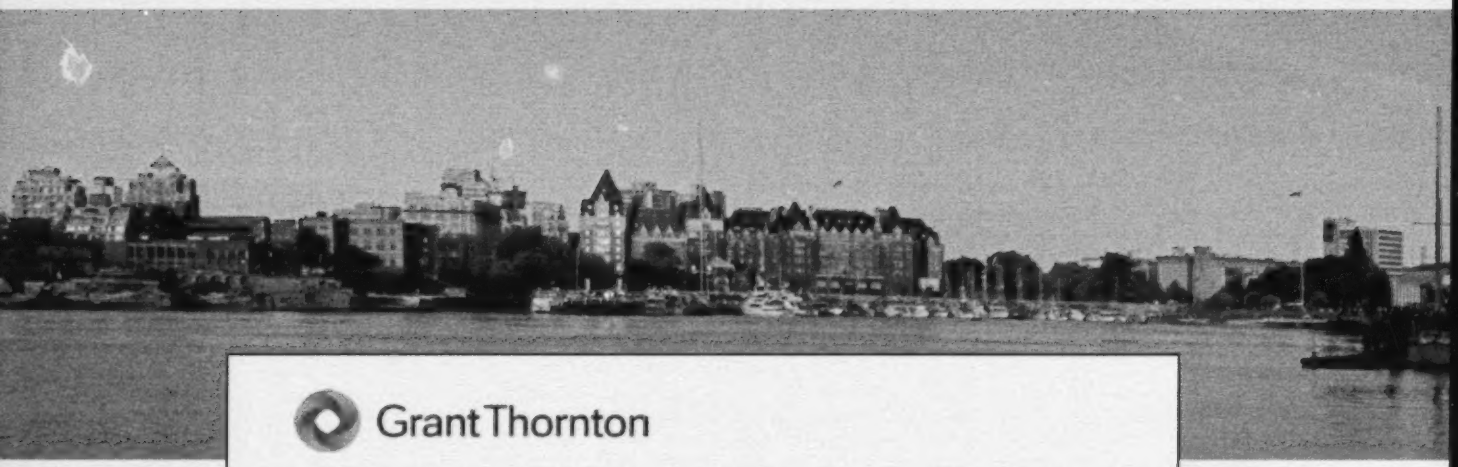
In our opinion, except for the effect of adjustments if any, which we might have determined to be necessary had the current year results for the performance indicator on Value been available, this Annual Report fairly presents, in all significant respects, the performance of the Office for the year ended March 31, 2016, in accordance with the BC Reporting Principles. The following appendix contains details supporting our conclusion for each of the BC Reporting Principles, and is an integral part of our opinion.

Grant Thornton LLP

Victoria, Canada
June 29, 2016

Chartered professional accountants

Audit • Tax • Advisory
Grant Thornton LLP. A Canadian Member of Grant Thornton International Ltd



Grant Thornton

Appendix to Auditors' Report of Grant Thornton LLP on the 2015/16 Annual Report

Detailed observations

Principle 1 – Explain the Public Purpose Served
The Annual Report explains the Office's mission and public purpose, as outlined in enabling legislation. It reports on the organization's two core business areas and the services/products provided. The Annual Report includes a discussion of the involvement of private sector auditors and the quality assurance measures in place. The Annual Report details the Office's clients and stakeholders, including the accountability relationship with the Legislative Assembly. Other factors that are critical to understanding performance are identified, including independence and objectivity.

Principle 2 – Link Goals and Results
The Annual Report clearly identifies the organization's mission, mandate, goals, objectives, and successfully explains their interrelationships. Performance indicators are clearly reported and reflect the core substance of the objectives and focus on short-term and long-term outcomes. The Annual Report explains the variances between planned and actual results, variances from prior years' results and discusses plans to achieve targeted results in the future. The Annual Report includes a revised set of measures for future years. Current and prior year results for the performance indicator on Value were not available at the time of our report.

Principle 3 – Focus on the Few, Critical Aspects of Performance
The Annual Report provides meaningful information to readers by focusing on four key performance indicators that are critical to the understanding of the operational performance of the Office. With the exception of the performance indicator on Value, the results of performance, both financial and nonfinancial, are clearly presented. The Annual Report manages its level of detail by referring appropriately to companion documents.

Principle 4 – Relate Results to Risk and Capacity
The Annual Report examines the key risks to the Office and explains the impact of risk and the resulting critical success factors on performance results, with the exception of the performance indicator on Value, in both a short-term and long-term context. The Annual Report addresses capacity in terms of human resources and funding and how these affect the ability to deliver organizational goals and objectives.

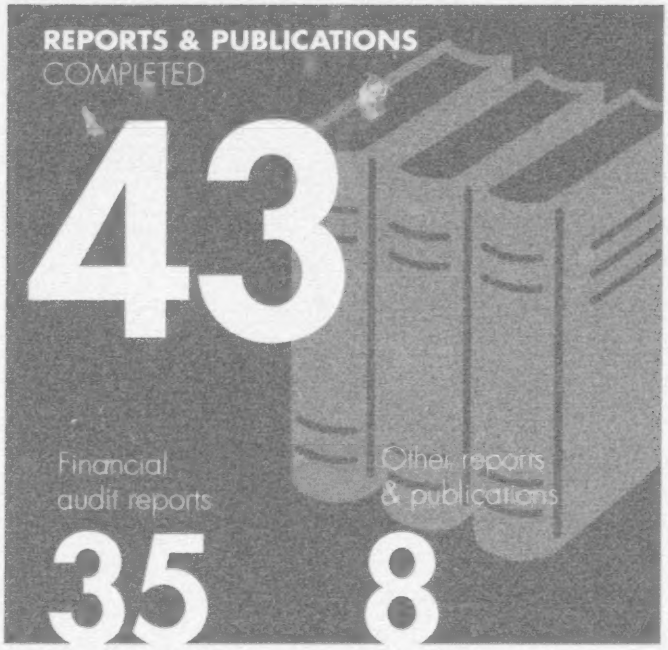
Principle 5 – Link Resources, Strategies and Results
With the exception of the current and prior year results for the performance indicator on Value, the Annual Report highlights key financial information at an organization-wide level. Explanations are provided for variances from prior year and budgeted amounts. The Annual Report conveys efficiency through its discussions and analyses of performance indicators. Links between resources and outputs are discussed and contribute to the reader's understanding of the efficiency of operations.

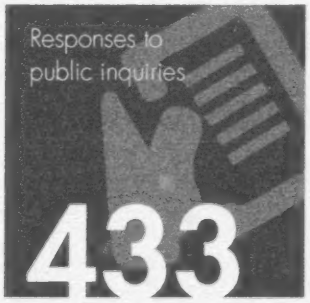
Principle 6 – Provide Comparative Information
The Annual Report provides comparative data in its analyses of the four performance indicators. Multi-year trends are used and referenced to actual results and planned performance. For the performance indicator Value, the current and prior year results were not available at the time of our audit report. For other indicators, the Annual Report explains that benchmarks and industry data were sought, but information for direct comparisons was not always available.

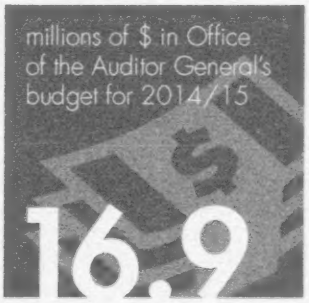
Principle 7 – Present Credible Information, Fairly Interpreted
The Annual Report covers all key aspects of performance and the measures used are relevant. The report clearly identifies the data sources used to assess the performance. The Annual Report is reasonably concise, effectively uses tables and graphs to present information and avoids excessive use of specialized terminology.

Principle 8 – Disclose the Basis for Key Reporting Judgments
The Annual Report identifies the sources of information for performance indicator data. Limitations to data sources, where present, are disclosed. The Annual Report discusses the Office's confidence in the reliability of the data and reports successes and shortcomings in a fair and balanced manner.

OUR YEAR BY THE NUMBERS







YEAR IN REVIEW

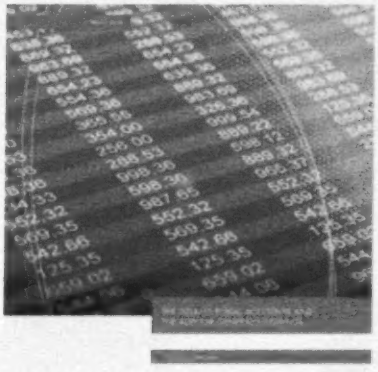
Auditor General Carol Bellringer was awarded the Fellowship designation by the Chartered Accountants of British Columbia, in recognition of her significant contributions and years of service to the profession, as well as her extensive volunteer work.

On November 28, Assistant Auditor General Sheila Dodds presented the results of our *Audit of the Education of Aboriginal Students in the B.C. Public School System* to the First Nations Education Steering Committee's conference on Aboriginal education. In February, she also appeared on CBC's *The Current* to talk about the project.

On March 23, we hosted a delegation from the Government of Vietnam's Public Accounts Committee. During the visit, we discussed performance auditing practices. The Canadian Comprehensive Audit Foundation (CCAF-FCVI), which we are a part of, has been working with the Government of Vietnam to develop their performance reporting practices.

From November 24-27, we hosted the Fundamentals of Performance Audit course for CCAF-FCVI. The course included visiting audit staff from other Canadian legislative audit offices.

In March, we released our report on government's 2014/15 Summary Financial Statements, the largest financial audit in B.C., which includes over 150 government entities.

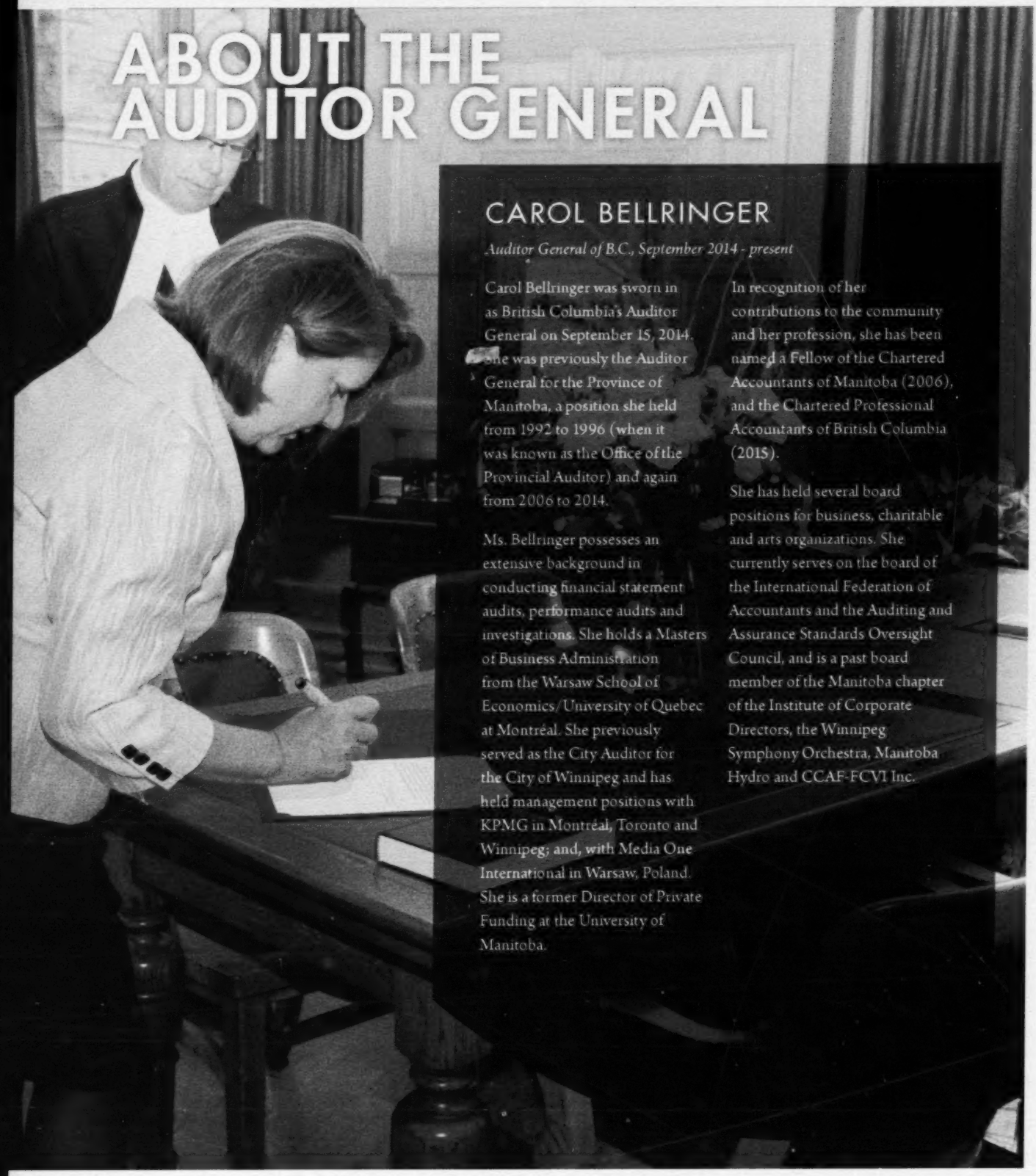


The Select Standing Committee on Public Accounts (PAC) met with us on seven different occasions. Over the accumulated 21 hours together, we discussed 13 of our reports, as well as the follow-up process for our recommendations.

Approximately 46,000 new visitors came to our website. Our *Audit of the Panorama Public Health IT System* was the most downloaded report, with 1,711 downloads, and the video was viewed 739 times on YouTube.

From September – May, the Office hosted Mary Arthur from the National Audit Office of Ghana and Frank Mwalupale from the National Audit Office of Tanzania. Mary and Frank participated on audit teams, and also developed special projects for their home offices.

ABOUT THE AUDITOR GENERAL



CAROL BELLRINGER

Auditor General of B.C., September 2014 - present

Carol Bellringer was sworn in as British Columbia's Auditor General on September 15, 2014. She was previously the Auditor General for the Province of Manitoba, a position she held from 1992 to 1996 (when it was known as the Office of the Provincial Auditor) and again from 2006 to 2014.

Ms. Bellringer possesses an extensive background in conducting financial statement audits, performance audits and investigations. She holds a Masters of Business Administration from the Warsaw School of Economics/University of Quebec at Montréal. She previously served as the City Auditor for the City of Winnipeg and has held management positions with KPMG in Montréal, Toronto and Winnipeg; and, with Media One International in Warsaw, Poland. She is a former Director of Private Funding at the University of Manitoba.

In recognition of her contributions to the community and her profession, she has been named a Fellow of the Chartered Accountants of Manitoba (2006), and the Chartered Professional Accountants of British Columbia (2015).

She has held several board positions for business, charitable and arts organizations. She currently serves on the board of the International Federation of Accountants and the Auditing and Assurance Standards Oversight Council, and is a past board member of the Manitoba chapter of the Institute of Corporate Directors, the Winnipeg Symphony Orchestra, Manitoba Hydro and CCAF-FCVI Inc.

SERVING THE PUBLIC INTEREST

WHO WE ARE

We are non-partisan, independent of government, and we report directly to the Legislative Assembly of British Columbia. We provide assurance and advice about government's overall operations.

Our **vision** is a Legislative Assembly, government and public service that work effectively for the people of British Columbia.

Our **mission** is to provide independent assurance and advice to the Legislative Assembly, government and the public service for the well-being of the people of British Columbia.

WHAT WE DO

We conduct audits, reviews and examinations, report on how well government is managing its responsibilities and resources, and issue recommendations for improvement.

Our **financial audits** provide independent opinions on organizations' financial statements to see if they are presented fairly and free of material errors, misstatements and omissions. Our largest audit is of government's Summary Financial Statements, encompassing over 150 government entities.

Our **performance audits** are *value-for-money* audits that assess the efficiency, economy or effectiveness of provincial programs, services and resources. Topics include health, education, transportation, information technology, the environment and more.

We also produce a variety of other public and non-public products: management letters,[1] informational reports, guides and brochures.

WHO WE SERVE

First and foremost, we serve the Legislative Assembly of British Columbia. Through the Assembly, we serve the people of British Columbia.

We also serve senior government officials and governing boards of ministries, Crown corporations, and organizations accountable to the provincial government such as universities, colleges, school districts, and health authorities.

[1] Management letters are meant for the auditee and contain technical details and commentary that focus on control deficiencies and specific issues that need to be addressed. We do not publish them because this level of detail would not typically be of value to the public or may expose the auditee to the risk of external parties taking advantage of identified control weaknesses.

PLANNING AND REPORTING CYCLE

All of the Office's activities support the vision and mission we have laid out in our Strategic Plan. Our annual planning and reporting cycle guides the development of our work plans and operations, and includes, among other accountability documents, our Annual Report, Service Plan, Financial Statement Audit Coverage Plan (FSACP), and Performance Audit Coverage Plan (PACP).

Our planning cycle accelerates when we submit our FSACP to the Select Standing Committee on Public Accounts (PAC), as required under section 10(6) of the *Auditor General Act*. This plan summarizes the financial audit work we aim to undertake over the next three years. Once approved by PAC, we estimate the cost of doing the work outlined in both our FSACP and PACP to form our Estimate of Resources. This estimate is submitted to the Select Standing Committee on Finance and Government Services for approval; it is then included in the main Estimates for the Government of British Columbia.

Delivering on the commitments we have made in our coverage plan and budget means maintaining enough staff to complete the work, and providing staff with clear direction to guide their everyday activities. The Office's Workforce Plan sets our strategy for maintaining optimal staffing and creating organizational health. The Operational Plan provides guidance to staff on how to implement our goals, objectives, and commitments over the coming year. Both documents are updated annually.

SELECT STANDING COMMITTEE ON PUBLIC ACCOUNTS (PAC)

PAC is an all-party committee of the Legislative Assembly, chaired by a member of the official opposition. PAC reviews the Auditor General's reports to assess the effectiveness of senior levels of government and to hold them to account for the results they've achieved. PAC decides which Auditor General reports to examine, after they are tabled through the Speaker of the Legislative Assembly (Speaker) (See Exhibit 1).

When reviewing a report, PAC:

- invites the Auditor General to present the report
- contacts the Office of the Comptroller General to coordinate attendance by the audited organization
- submits its own report to the Speaker annually, including which of our recommendations PAC endorses.

Additional information is available on the PAC web page.

In June 2015, we confirmed a new follow-up process for reports with PAC. The changes enable better monitoring of auditees' progress in addressing our recommendations, and provide greater transparency and accountability for actions taken in response to our reports. Auditees will now report directly to PAC on their progress by submitting action plans, and our Office may undertake additional audits to ensure auditees report their progress fairly and accurately. See Exhibit 2.

Exhibit 1: The life cycle of an audit report

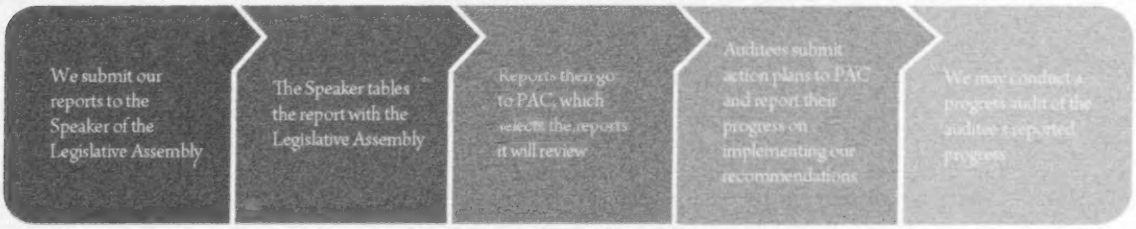
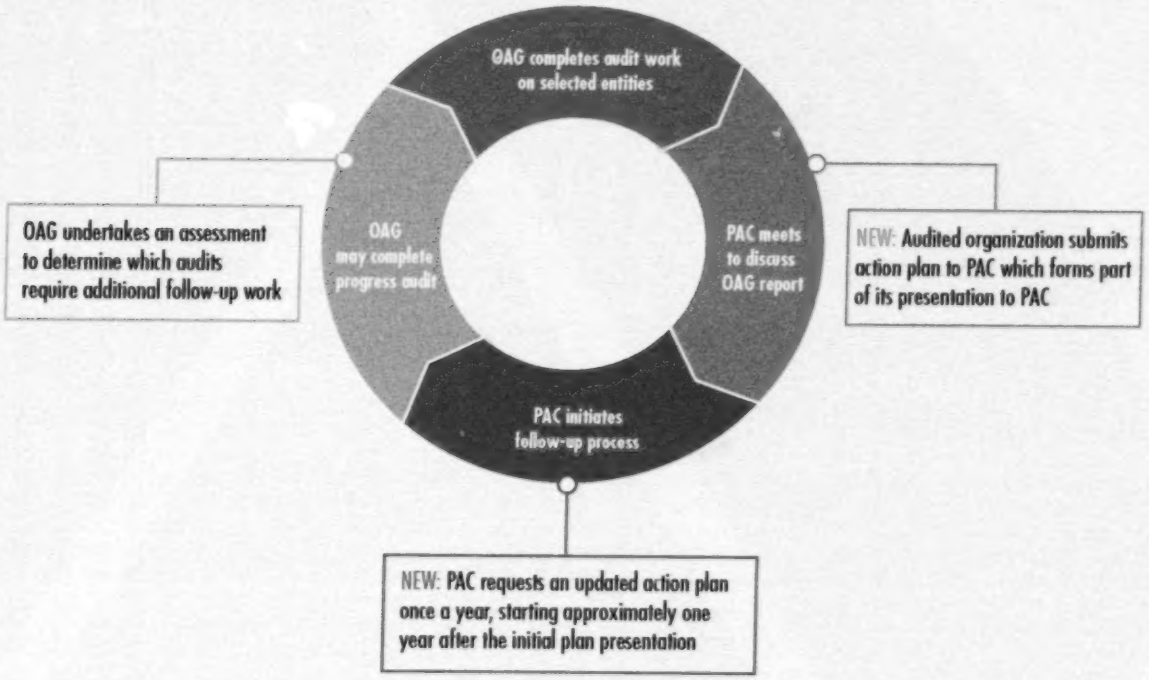

We submit our reports to the Speaker of the Legislative Assembly
The Speaker tables the report with the Legislative Assembly
Reports then go to PAC, which selects the reports it will review
Auditees submit action plans to PAC and report their progress on implementing our recommendations
We may conduct a progress audit of the auditee's reported progress

Exhibit 2: The new follow-up process


OAG completes audit work on selected entities
PAC meets to discuss OAG report
PAC initiates follow-up process
OAG may complete progress audit
OAG undertakes an assessment to determine which audits require additional follow-up work
NEW: Audited organization submits action plan to PAC which forms part of its presentation to PAC
NEW: PAC requests an updated action plan once a year, starting approximately one year after the initial plan presentation

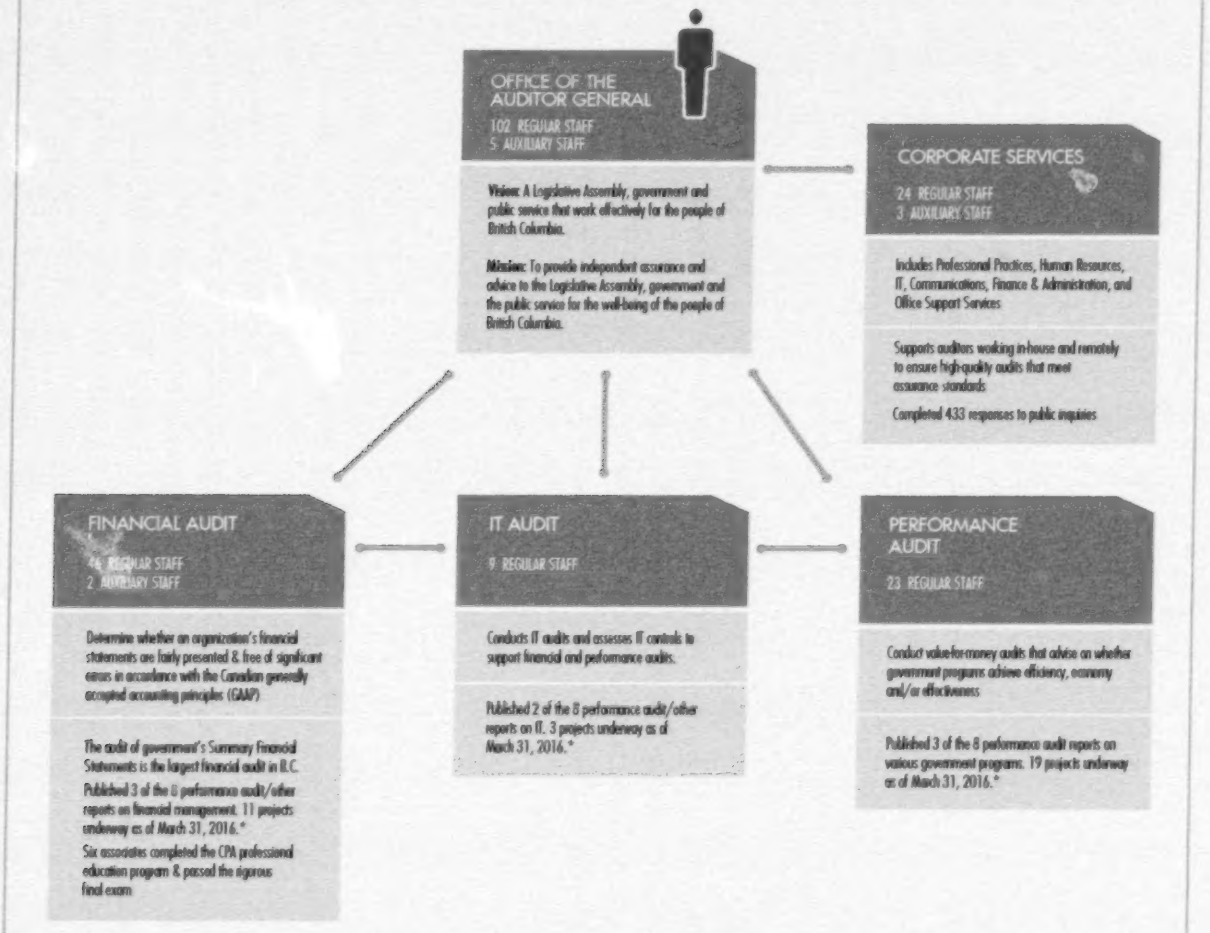
Office staff visited a log sorting yard in Chemainus in January 2016 as part of our ongoing audit of stumpage revenue in B.C.

Office and Ministry of Environment staff visit the New Afton Mine during our audit of mining compliance and enforcement.

OUR PEOPLE

As of March 31, 2016, the Office employed 102 regular staff and 5 auxiliary staff. Exhibit 3 provides a breakdown of how we are organized, with the number of staff in each area.

Exhibit 3: The organization of the Office of the Auditor General as of March 31, 2016


OFFICE OF THE AUDITOR GENERAL
102 REGULAR STAFF
5 AUXILIARY STAFF
Vision: A Legislative Assembly, government and public service that work effectively for the people of British Columbia.
Mission: To provide independent assurance and advice to the Legislative Assembly, government and the public service for the well-being of the people of British Columbia.
CORPORATE SERVICES
24 REGULAR STAFF
3 AUXILIARY STAFF
Includes Professional Practices, Human Resources, IT, Communications, Finance & Administration, and Office Support Services
Supports auditors working in-house and remotely to ensure high-quality audits that meet assurance standards
Completed 433 responses to public inquiries
FINANCIAL AUDIT
44 REGULAR STAFF
2 AUXILIARY STAFF
Determine whether an organization's financial statements are fairly presented & free of significant errors in accordance with the Canadian generally accepted accounting principles (GAAP)
The audit of government's Summary Financial Statements is the largest financial audit in B.C.
Published 3 of the 8 performance audit/other reports on financial management. 11 projects underway as of March 31, 2016.*
Six associates completed the CPA professional education program & passed the rigorous final exam
IT AUDIT
9 REGULAR STAFF
Conducts IT audits and assesses IT controls to support financial and performance audits.
Published 2 of the 8 performance audit/other reports on IT. 3 projects underway as of March 31, 2016.*
PERFORMANCE AUDIT
23 REGULAR STAFF
Conduct value-for-money audits that advise on whether government programs achieve efficiency, economy and/or effectiveness
Published 3 of the 8 performance audit reports on various government programs. 19 projects underway as of March 31, 2016.*

*For information about projects currently underway, please see the Work in Progress page on our website, or our Performance Audit Coverage Plan.

OUR OPERATING FRAMEWORK

Our Office's operating framework (see Exhibit 4) is guided by our:

- strategic direction – our vision, mission, goals, and values
- critical success factors – independence, credibility, and capacity are essential to the Office's success, and guide our work
- immediate outcomes – relevance, value, efficiency, and excellence contribute to our mission and vision, and demonstrate value to our primary client, the Legislative Assembly of British Columbia
- key performance indicators (KPIs) – measure our success in achieving our planned outcomes and allow us to analyze our performance. Our KPIs have associated targets that help us continually improve our operations, while being grounded in risk assessment, past performance and benchmark comparisons where possible.

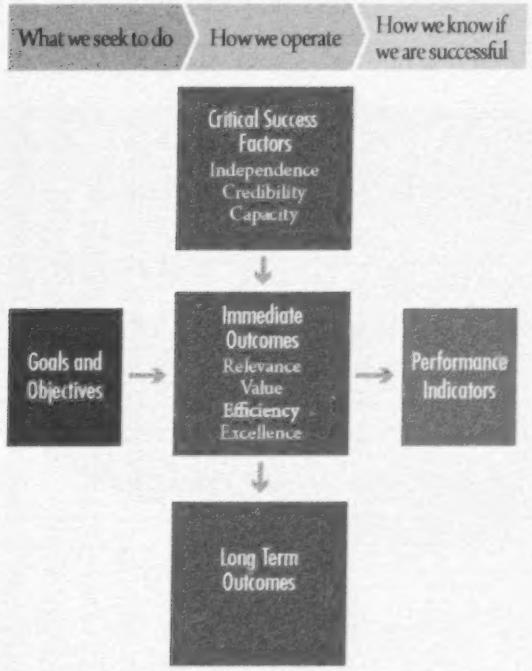
RELIABLE PERFORMANCE DATA

The performance data in this report is obtained from three main sources: the Office's internal management information systems, our publicly available audit reports and third-party data. We describe data sources and quality for each key performance indicator.

Our staff compiles internally-generated data. Professional, third-party survey providers supply externally generated data and produce statistics on our behalf. We disclose any significant limitations in the quality of the information presented.

Performance data in this annual report is reliable, verifiable and independently assessed by external auditors (see page 4).

Exhibit 4: The Office's operating framework



As part of our ongoing audit of stumpage revenue in B.C., our audit team observes a scaling officer as he checks the accuracy of log measurements

CRITICAL SUCCESS FACTORS

Independence, credibility and capacity are three factors critical to our success.

INDEPENDENCE

The Office of the Auditor General is free of influence, conflict of interest and bias. We are:

- independent of government and the government organizations we audit
- required to maintain our independence in accordance with Office standards and professional standards, such as those of the Chartered Professional Accountants of Canada and British Columbia
- obligated to remain free of associations that could potentially impair our independence
- not influenced by political or other external pressures that may deter us from conducting certain audits
- accountable, and we report directly to the Legislative Assembly – not to the government of the day

CREDIBILITY

We achieve our credibility by:

- producing accurate and objective reports
- issuing reports publicly
- including government's responses in our reports
- engaging in internal quality control measures, such as internal file inspections and executive-level reviews and challenges
- meeting rigorous professional auditing standards and those of the Chartered Professional Accountants of British Columbia (CPABC) and its code of conduct
- undergoing a periodic review by CPABC to confirm we are meeting professional standards
- making timely recommendations to improve government's performance

CAPACITY

We build capacity from the experience and professional judgment of our staff, including on-the-job training. Capacity also comes from having a sufficient quantity and quality of resources at our disposal:

- Quantity of resources – The Auditor General annually provides the Select Standing Committee on Finance and Government Services with an estimate of the resources we require over the next three years, and aims to use these resource allocations efficiently.
- Quality of resources – Most of our audit staff have professional accounting designations and additional credentials, such as Project Management Professional (PMP) and Masters in Public Administration (MPA), which enhance their broad experience base (see Exhibit 5). Several performance auditors are trained and experienced specifically in business, public administration, law, education, social and environmental sciences, human resources and health care.
- Excellent employer – We strive to be an excellent employer that attracts and retains high-quality employees.

Exhibit 5: Certifications and designations held by Office staff as of March 31, 2016

IMMEDIATE OUTCOMES

We measure our performance through four immediate outcomes: relevance, value, efficiency and excellence. These outcomes contribute to our vision of a Legislative Assembly, government, and public service that work effectively for the people of B.C.

We measure how well we are doing by comparing the planned to actual results on our key performance indicators (KPIs). Exhibit 6 shows the relationship between our outcomes and KPIs.

Exhibit 6: The Office's strategic framework

STRATEGIC DIRECTION

VISION

A Legislative Assembly, government and public service that work effectively for the people of British Columbia.

MISSION

To provide independent assurance and advice to the Legislative Assembly, government and the public service for the well-being of the people of British Columbia.

VALUES

Integrity & professionalism: We sustain public confidence through honesty, upholding the highest standards of professional conduct, and always maintaining our independence.

Passion: we are visionary, inspired, and engaged in our work.

Serving the public interest: we focus on significant issues and ensure that our work is relevant, objective, forward-thinking and valued by our stakeholders, and has a measurable impact.

Commitment to excellence: we promote continuous improvement of our processes and practices to efficiently deliver high quality products and services.

Respect for people: we frequently and constructively share information, insight and advice, both internally and externally. We manage tough situations positively, fairly and truthfully.

GOALS

We want to be recognized as a high-performing leader in providing independent assurance, advice and influence:

1. sound financial administration and reporting across government
2. effectively governed and well-managed provincial programs, services and resources
3. comprehensive public sector accountability reporting

CRITICAL SUCCESS FACTORS

INDEPENDENCE

The Office must remain independent of the government and government organizations that we audit. We are accountable to and report directly to the Legislative Assembly, and not the government of the day.

CREDIBILITY

The Office's credibility is achieved by maintaining independence and adhering to principles and professional standards.

By adhering to Canadian generally accepted auditing standards and actively engaging in internal quality control, our work meets professional audit standards.

The Office also follows the Chartered Professional Accountants of British Columbia (CPABC) code of conduct and is reviewed by CPABC periodically.

CAPACITY

Quantity of resources: the Office annually presents to the Legislature a credible and relevant estimate of the resources required to perform the Office's duties, based on efficient resource allocation.

Quality of resources: The majority of audit staff have accounting designations. Office staff may hold additional credentials that assist them in their field of focus.

IMMEDIATE OUTCOMES

RELEVANCE

Addressing key issues or areas of concern to British Columbians and their elected representatives in our audit work.

Enhancing the credibility of the provincial government's financial reporting through our audit work on the Summary Financial Statements.

Producing audit opinions, reports and other information that are timely and responsive to the concerns of MLAs and the public.

Contributing to better government by providing useful recommendations.

VALUE

Producing audit opinions, reports and other information that MLAs and the entities we audit find valuable, accessible and useful – while still meeting or exceeding professional audit and accounting standards.

EFFICIENCY

Using the funding the Office receives to produce the optimal volume of work, and by extension, the impact our work has.

EXCELLENCE

Maximizing employee engagement, meeting professional standards, and maintaining positive, professional relations with our auditees.

KEY PERFORMANCE INDICATORS (KPIs)

RELEVANCE

Percentage of performance audit reports completed in response to questions from MLAs and British Columbians.

VALUE

Percentage of MLAs surveyed who believe our work over the last year promoted efficient and accountable government.

EFFICIENCY

Number of reports and publications

EXCELLENCE

Staff motivated and inspired ("engaged") by their work.

SETTING TARGETS

We comprehensively reviewed our vision, values, goals and KPIs to establish a strong foundation at the outset of our new Auditor General's eight-year term. As a result, we released our Service Plan on March 30, 2016, which has our performance targets for the next three years and our new KPIs.

To ensure continuity during our review, we used the KPIs and targets from our 2013/14-2015/16 Service Plan. The work we undertook in 2015/16 was determined by our Financial Statement and Performance Audit Coverage Plans, and by our budget submission for 2015/16, which was reviewed on November 26, 2014 by the Select Standing Committee on Finance and Government Services.

With the completion of our comprehensive review, our new vision, mission, goals and objectives will guide the development of our future budget submissions. We were pleased that the Select Standing Committee on Finance and Government Services approved our 2016/17 budget submission on January 18, 2016.

We will continue to publicly report on our audit priorities through our financial and performance audit coverage plans. These plans guide our work and keep us accountable to the Legislative Assembly and the people of B.C.

Exhibit 7 summarizes our 2015/16 KPI results and their relationship to our immediate outcomes. An explanation for each immediate outcome follows.

Exhibit 7: Summary of 2015/16 performance results

Immediate outcome	Key performance indicator	2013/14 Actual	2014/15 Actual	2015/16 Target[2]	2015/16 Actual
Relevance	Proportion of performance audit reports completed in response to questions from MLAs and British Columbians	12%	0%	10-20%	0%
Value	Percentage of MLAs surveyed who believe our work over the last year promoted efficient and accountable government	62%	Not measured	80%	Not measured[3]
Efficiency	Number of reports and opinions issued	60	50	69	43
Excellence	Staff engagement score (measured by BC Stats)	75	71	75	66

[2] Because we did not publish a Service Plan for the 2015/16 Fiscal Year, we measured our performance against the previous year's targets.

[3] At this time, the Auditor General chose to seek feedback from MLAs through face-to-face meetings, rather than distributing a survey, to evaluate our performance and inform future planning. Targets in the 2016/17 Service Plan reflect this change.

IMMEDIATE OUTCOMES

RELEVANCE

Relevance means our audit work:

- addresses areas of concern to the people of British Columbia and Members of the Legislative Assembly
- enhances the credibility of the provincial government's financial reporting through our audit of government's Summary Financial Statements, and through management letters and financial audit reports
- summarizes issues so they are readily understood by MLAs and members of the public
- contributes to better government by providing useful recommendations in our public reports, in our communications with the management of audited organizations, and through our involvement with governing boards.

KEY PERFORMANCE INDICATOR 1: **Percentage of performance audit reports we completed in response to questions or suggestions from MLAs and the public**

2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual
12%	0%	10-20%	0%

As the number and nature of project suggestions we receive each year is outside our control, the results for this KPI vary from year to year. We did not initiate any of the performance audits published in 2015/16 because of suggestions by MLAs or the people of British Columbia. However, we did receive several inquiries regarding government dividends and contractual obligations, prompting us to include new sections on each in our report, *The 2014/15 Public Accounts and the Auditor General's Findings*.

We use a comprehensive and systematic process to select performance audit topics that will provide the greatest value to government's operations, and that will have the greatest impact. Topics are brought to our attention through a variety of means, such as inquiries and correspondence from the public, changes in government sectors and programs, and discussions with stakeholders. We then filter these topics using rigorous and objective criteria (see sidebar).

Our online presence increased significantly over the past year, providing a clear indication of the relevance of our work. Our most downloaded report of 2015/16 received nearly 65% more views than the most downloaded report of 2014/15, and the number of new visitors to our website grew by more than 7,000 over 2014/15. We will continue to invest in our online presence and report publicly on the results as an important way of assessing the relevance of our work.

CHOOSING AUDIT TOPICS: OUR CRITERIA

We select performance audit topics based on criteria such as:

- Significance (financial magnitude, impacts on the people of B.C., public interest)
- Risk (likelihood or impact of an entity's failure to achieve its objectives)
- Relevance (likelihood of influencing positive change)
- Timeliness
- Relationships to our past, current, and future work

IMMEDIATE OUTCOMES

To measure relevance, we also :	*How did we do?*
Track the number of letters, emails and communications we receive each year from MLAs and the public (visit the FAQ page on our website for more information)	We provided 433 personalized responses to correspondence from MLAs and the public. This is a 25% increase over the 345 items received in 2014/15. Starting in 2016/17, this number will become one of our new KPIs.
Monitor the number of visitors to our website (www.bcauditor.com) and social media sites, such as Facebook, Twitter and LinkedIn	Approximately 46,000 new visitors came to our website (an increase of 7,500). We also had 1,257 fans on Facebook and 279 followers on Twitter (an increase of 65). This was also our first full year on LinkedIn, where we gained 231 followers, extending our social media reach.
Monitor the number of times our reports and other materials are viewed online	We strive to achieve maximum impact with our resources. As our web traffic increased over the last year, so too has the number of times our reports were downloaded. Our most downloaded report in 2015/16 was the *Audit of the Panorama Public Health IT System,* followed by *Managing the Cumulative Effects of Natural Resource Development in B.C.* See Appendix A: Year in Reports for a complete list of our 2015/16 public reports and their downloads.

LOOKING AHEAD

We always encourage feedback from our stakeholders. Continued communication with our stakeholders helps us determine if our audit topics are relevant to the people of B.C., and if our reports are having the intended positive impacts on government.

We regularly receive input and suggestions from the public and MLAs. We track these submissions carefully, document all the actions we take in response, and then record the outcome. We also follow news reports and Hansard proceedings, and our staff and executive team frequently receive audit suggestions when they are out in the field and meeting with MLAs.

These project suggestions and inquiries are an important way of bringing relevant, timely topics to our attention. They are reviewed and compared against our planned projects each year when we refresh the Performance Audit Coverage Plan, in order to ensure the relevance of our reports.

Starting in 2016/17, the percentage of performance audit reports we complete in response to suggestions from MLAs and British Columbians will no longer be a KPI. Instead, we will track how many public requests or inquiries we consider and respond to. As always, our goal will be to consider and respond to 100% of requests we receive.

We receive requests by phone, mail and fax, but most come through email or our online submission form. We treat all comments and requests with respect, and privacy is of utmost importance to us.

FUTURE KEY PERFORMANCE INDICATOR: **Follow our process to consider all requests received**

	2014/15 Actual	2015/16 Actual	2016/17 Target	2017/18 Target
Consider all requests received	100%	100%[4]	100%	100%
Number of requests received	362	433		

[4] As of March 31, 2016, 10 files were still in progress

IMMEDIATE OUTCOMES

VALUE

Value means our audit work:

- is considered by MLAs and the entities we audit to be valuable, accessible, and useful
- meets professional audit and accounting standards
- promotes efficient and accountable government

KEY PERFORMANCE INDICATOR 2: **Percentage of MLAs surveyed who believe our work over the past year promoted efficient and accountable government**

2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual
62%	Not measured	80%	Not measured

Until 2014/15, we measured the value of our work primarily through an annual survey of B.C.'s MLAs. However, this KPI was not measured in 2015/16. Starting in 2016/17, we are moving to a different measure of value. See the Looking Ahead section below for more information on our new KPI.

We value MLA's perspectives on our work, and we encourage them to continue to provide their feedback and insights. However, we found that our survey results were not as informative as we would have liked. Given the small number of MLAs and the low response rate, the results could be too easily skewed. The survey, therefore, did not provide a reliable basis for making strategic decisions for the Office. We chose instead to meet with MLAs and senior government officials, in person, throughout the year to understand their concerns, and hear their thoughts about how we can best fulfill our purpose.

Ensuring that our work is valued means building and maintaining strong relationships with our stakeholders. To do this, we conduct our work in a balanced manner, communicate effectively with our auditees throughout the audit process, and provide our staff with training on communication strategies and techniques.

To further stretch the value of our work, the Auditor General and Office staff presented at local, national and international forums. Examples include the Canadian Council of Legislative Auditors (CCOLA), the Pacific Northwest Intergovernmental Audit Forum (PNIAF), and the Government Organizations Accounting and Auditing Forum (GOAA).

We strive to improve our relationships with our stakeholders, and a key component is soliciting feedback to understand important issues and determine how we are doing. So far, feedback on this personal approach has been positive.

IMMEDIATE OUTCOMES

To measure value, we also:	*How did we do?*
Assess the implementation status of our recommendations	Recommendations reviewed 117 Fully or substantially implemented 60 Partially implemented or alternate action 54 No action taken 3
Track the number of recommendations adopted by auditees three years after a report is published	

LOOKING AHEAD

We will continue to seek input and feedback from MLAs and senior government officials on the value of our work.

We will also continue to track auditees' implementation of our recommendations, to ensure that we provide maximum value to the Legislative Assembly and government. We have collected and reported on this information for the past few years. 2016/17 will be the first year it is recorded as a KPI.

FUTURE KEY PERFORMANCE INDICATOR: **Percentage of our public report recommendations adopted by auditees**

	2014/15 Actual	2015/16 Actual	2016/17 Target	2017/18 Target
Percentage of recommendations adopted between two and three years from publication (defined as the implementation status of the recommendation is fully, substantially or partially complete)	97%	95%	90%*	90%*
Number of recommendations we made in our original reports	91	61		

* We expect auditees to implement our recommendations, but recognize there will be times when they disagree, so choose not to. This is why we set targets at 90%.

IMMEDIATE OUTCOMES

EFFICIENCY

Efficiency means we strive to be a well-managed, cost-effective organization by:

- using our resources to produce valued outputs
- using effective portfolio and project management techniques
- continuously improving the efficiency of our operations
- meeting our work plan commitments

KEY PERFORMANCE INDICATOR 3: **The number of reports and publications completed**

2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual
60	50	69	43

Each year we publish a number of reports and publications. Although this does not completely reflect our contribution to government, the number of publications is one way to illustrate our productivity and efficiency.

In 2015/16, we completed 43 reports and opinions. We issued 35 opinions on government financial statements and 8 performance audits on various government programs (See Appendix B). This was 15 less than 2014/15, and 26 less than our target of 69 for 2015/16.

We attribute this drop to several factors. Over the past few years, we chose to undertake several large and complex performance audits, which took longer to complete than expected. This meant that staff were not available to work on new projects, and so we published fewer audit reports.

Another factor has been lower than planned staffing levels. Staff turnover was 14%, which was higher than forecasted but still below the previous year. Our average full-time equivalent (FTE) rate was also lower than planned. This meant we did not have all the skilled staff we needed to complete our anticipated work. None of these factors were known when the target was set in our 2013/14 – 2015/16 Service Plan.

IMMEDIATE OUTCOMES

To measure efficiency, we also:	*How did we do?*
Track our response rate to correspondence (e.g., letters, emails, web forms) to ensure that those who write to us receive a response within a reasonable timeframe	Our average time to craft a personalized response remained at 13 working days. We acknowledge receipt of all correspondence immediately, and strive to provide personalized responses within 14 working days. In total, we responded to 433 pieces of correspondence via email, letter, telephone and web form.

LOOKING AHEAD

Over the last year, we looked to improve the way we understand and measure our efficiency. The number of publications we produce is influenced by the size, complexity and types of projects we undertake. We believe this measurable output goal contributes to efficient performance. However, we also believe that focusing solely on this output takes away from the more meaningful focus on the value derived from each report and opinion.

Starting in 2016/17, the number of publications we issue annually will only be one of several indicators to measure our performance as a well-managed, cost-effective organization.

We will also report a more detailed breakdown of the types of publications we have released, rather than combining them into a single number.

To maximize efficiency, we plan to adopt stronger project management practices, data analytic support, and streamlined audit processes. We also plan to review our organizational design to ensure that we have the appropriate and necessary resources to support and conduct our work, and that our roles and responsibilities are clear.

FUTURE KEY PERFORMANCE INDICATOR: **Number of reports and opinions completed**

	2014/15 Actual	2015/16 Actual	2016/17 Target	2017/18 Target
Total number of opinions, performance audit reports, and other publications	52	47	58	58
Opinions on financial statements	42	35	42	42
Performance audits reported	8	8	12	12
Other publications	2	4	4	4

IMMEDIATE OUTCOMES

EXCELLENCE

Excellence in our audit work means:

- maximizing employee engagement
- meeting professional standards
- maintaining positive, professional relationships with our auditees

KEY PERFORMANCE INDICATOR 4: **Staff motivated and inspired (engaged) by their work as measured in our annual work environment survey**[5]

2013/14 Actual	2014/15 Actual	2015/16 Target	2015/16 Actual
75	71	75	66

As the auditors of government, we strive for excellence in everything we do – from how we do our work to how we interact with our auditees. Multiple levels of internal reviews and our Professional Practices department ensure we adhere to the highest accounting and assurance standards. We also undertake an annual Work Environment Survey, conducted by BC Stats, to measure staff engagement.

Our staff engagement score in 2015/16 was 66. This was down from our prior year result of 71 and our target of 75. While this is still within the range (65 to 74) that BC Stats identifies as a workforce leveraging its strengths, the results did not meet our expectations. The survey identified opportunities for improvement, such as enhanced communication on matters like organizational direction, staff promotion practices and enhanced staff recognition practices.

We will analyze these results and take action to improve them. Each year, we ask for staff volunteers from a variety of portfolios to join our staff engagement action team. The team develops strategies to address areas for improvement based on the survey results. We have initiated a number of strategies to improve communication and staff recognition activities.

[5] The survey covers key areas such as workplace values, leadership, pay, and satisfaction. Because confidentiality is critical for survey results to be valid, we do not conduct the survey. BC Stats conducts it and analyzes and collates the information. No individually identifiable information is provided to us.

IMMEDIATE OUTCOMES

To measure excellence, we also:	*How did we do?*
Request feedback from staff and senior management at audited organizations on our performance	In 2015/16, we surveyed 45 people and received 30 responses, a 67% response rate. As an example, Exhibits 8A and 8B show the compiled results for two of the survey questions

Exhibit 8A: Staff performance survey results, 2015/16
"The audit team demonstrated an objective attitude."

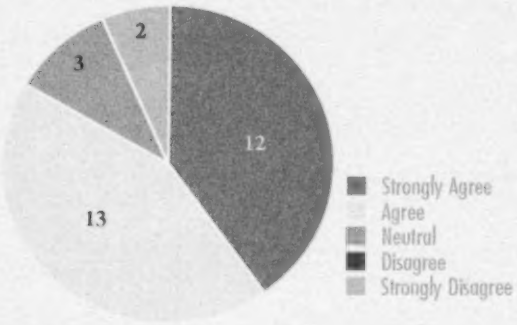
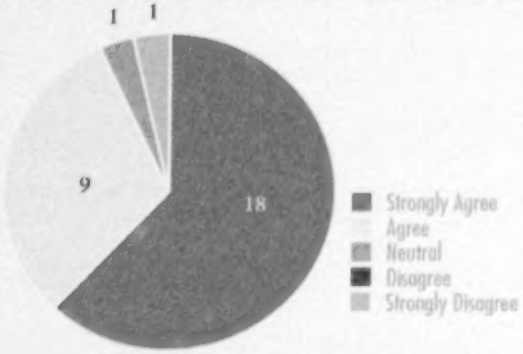


Exhibit 8B: Staff performance survey results, 2015/16
"The audit team conducted themselves professionally."



LOOKING AHEAD

We provide a valuable training ground for new accountants to obtain their Chartered Professional Accountant (CPA) designation. We will continue to encourage and support students.

We will always strive for high employee engagement. We must be able to attract and retain the best talent possible in order to meet our commitments and provide value and relevance to our stakeholders. Our strategies for improving employee engagement are already in place. See our 2016/17 – 2018/19 Service Plan for further details. We will continue to report on our employee engagement scores as part of our new suite of KPIs.

We will also continue measuring our auditees' experiences working with us to understand how they perceive the audit process, and to help us continually improve relationships and processes. In 2016/17, feedback from our stakeholders will become a KPI.

FUTURE KEY PERFORMANCE INDICATOR: **Tracking and evaluation of feedback from stakeholders**

	2014/15 Actual	2015/16 Actual	2016/17 Target	2017/18 Target
Percent of post-audit survey respondents agreeing that the audit team was effective	90.5%	87%	90%	90%
Number of post-audit survey responses	74	30		

OUR FINANCES

MANAGEMENT'S DISCUSSION AND ANALYSIS

In this section, we discuss and analyze our business operations, as compared to our budget and prior year results. This includes significant events that have affected our results and financial position for the year ended March 31, 2016. This discussion and analysis of our financial performance should be read in conjunction with our financial statements and related notes. Our financial statements have been prepared in accordance with Canadian public sector accounting standards.

We have made forward-looking statements, including statements regarding our business and anticipated financial performance. These statements are subject to a number of risks and uncertainties and therefore, actual results may differ from those expected in the forward-looking statements.

OUR FINANCES

Financial and business highlights

The Auditor General's mandate is broad, covering audits not only of the province's financial statements, but also of government's performance reports and the delivery of specific programs and services. Through our work, the Auditor General helps the public and the Legislative Assembly hold government to account for how it delivers programs and services.

For 2015/16, the voted appropriation (funding) we received from the Legislative Assembly was $16.95 million. This is the estimated full cost of our operations. The Legislative Assembly also approved a separate appropriation for capital expenditures of $100,000. Any unused appropriation cannot be used in subsequent fiscal years.

In 2015/16, the actual total cost of our operations was $15.87 million and our capital expenditures were $98,000. Salaries and benefits, along with professional service contracts, made up 81% of our total operating expenses. This means that changes or fluctuations in staffing or contractors can shift our financial position significantly from what was planned.

Exhibit 9 summarizes the high-level variances. We provide further details in the rest of this discussion and analysis.

For the fiscal year 2016/17, the Legislative Assembly approved an increase of less than 1% to our operating appropriation for a budget of $17.1 million. This amount represents our estimate of the resources we need to complete our work, as outlined in both our Performance Audit and Financial Statement Audit Coverage Plans.

Exhibit 9: Office expenditures compared to planned and prior year ($ thousands)

	2015/16 Planned	2015/16 Actual	Variance Planned to Actual	2014/15 Actual	Variance 2015/16 to 2014/15	2016/17 Planned
Salaries and benefits	11,922	11,350	572	11,425	(75)	12,535
Professional services	1,642	1,423	219	1,582	(159)	1,094
Other expenses	3,381	3,100	281	2,839	261	3,468
Total operating expenses	**16,945**	**15,873**	**1,072**	**15,846**	**27**	**17,097**

Use of operational resources

In 2015/16, we continued our work towards maintaining our targeted staffing level of 115 employees. With attrition, which means the gradual reduction in the size of a workforce when people retire or resign and are not replaced, the average full-time equivalent (FTE) rate for 2015/16 was 107; down 1 from the prior year and 8 less than planned.

Our actual spending on salaries and benefits in 2015/16 was $572,000 less than planned, and $75,000 less than in the prior year. We experienced a higher than expected turnover, and this, combined with a review of our workforce plan, meant a delay in our recruitment.

In 2015/16, we spent $219,000 less than we had planned on professional services and $159,000, less than the prior year. Despite this decrease we spent more on audit work. We spent $134,000 more than last year, primarily for subject matter experts to assist with audits. We spent $293,000 less than last year on professional services for corporate activities and indirect audit support.

Exhibit 10 shows the professional service expenditures during 2015/16.

Exhibit 10: Distribution of professional services expenditures ($ thousands)

		2015/16	2014/15	Variance
Audit Work	Financial Audit Contractors	132	117	15
	Fees to Audit Firms	856	854	2
	Audit Consultants	222	109	113
	Audit Report Editing	7	3	4
		1,217	1,083	134
Indirect Audit Support	Human Resources	40	24	16
	Information Technology	69	159	(90)
	Training	25	150	(125)
		134	333	(199)
Corporate Activities	Financial and Audit	27	25	2
	Office Services	37	115	(78)
	Legal Services	8	26	(18)
		72	166	(94)
Total Professional Services Expenditures		**1,423**	**1,582**	**(159)**

Resources used to support our staff

In 2015/16, we spent $3.1 million on office and support infrastructure, which includes both indirect audit support and overhead. In total, we spent $281,000 less than planned, with a $261,000 increase over the prior year's spending. Exhibit 11 shows the major elements and provides a comparison of actual over planned and prior year expenditures.

Our largest budget-to-actual variance ($189,000) was in training and development, as we revised our core curriculum and began recruiting a training and development manager. Maintaining the highest professional standards and excellence when we perform our work requires that our staff remain current with professional standards. We commit funds for this purpose, and also provide staff with opportunities for growth and development. Last year we spent over $360,000 in professional dues and training courses for our staff, including $25,000 for professional services training fees (Exhibit 10) and $335,000 for professional dues and external training courses (Exhibit 11).

Compared to 2014/15, we had significant decreases in IT and office services. We spent $24,000 less than planned on office and IT expenses (Exhibit 10) and $203,000 less than the prior year (Exhibit 11). In 2014/15, these expenses were greater because of our move to our new building in November 2014. Travel was less by $76,000 and less than the prior year by $37,000. Travel rates fluctuate with the number of out-of-town audits and delays in audit projects requiring travel. Amortization costs were up from the prior year by $42,000, because of the increased depreciation costs from the prior year's capital expenditures to support the office relocation.

A glance at our past and a look into our future

Exhibit 12 shows our financial trends for the past five years, along with our 2016/17 planned expenditures.

We averaged 107 full-time equivalent (FTEs) in 2015/16, including auxiliary, part-time and co-op staff. This is one less than in the prior year, and eight less than our goal. We plan to increase our FTE numbers to 120 in 2016/17; we're in the process of implementing an updated workforce model.

Exhibit 11: Comparison of our planned, actual and prior year office and support expenses ($ thousands)

	2015/16 Planned	2015/16 Actual	Variance Planned to Actual	2014/15 Actual	Variance 2015/16 to 2014/15
Occupancy Costs	1,475	1,490	(15)	1,036	454
Travel	457	381	76	418	(37)
Information Technology	372	370	2	388	(18)
Professional Dues & External Training	524	335	189	324	11
Office Expenses	187	165	22	368	(203)
Amortization	247	252	(5)	210	42
Report Publications	50	40	10	32	8
Research Grants	69	67	2	63	4
	3,381	**3,100**	**281**	**2,839**	**261**

Exhibit 12: Year-over-year financial trends

	Planned	Actuals for fiscal years ended March 31 ($ thousands)					Line items (As a % of total operating expenses)				
	2016/17 $	2015/16 $	2014/15 $	2013/14 $	2012/13 $	2011/12 $	2015/16 %	2014/15 %	2013/14 %	2012/13 %	2011/12 %
Operating expenses											
Salaries	10,045	9,019	8,925	8,596	9,482	9,141	56.8	56.3	56.0	60.2	58.1
Employee benefits	2,490	2,331	2,500	2,544	2,407	2,556	14.7	15.8	16.6	15.3	16.2
Professional services	1,094	1,423	1,582	1,525	1,492	1,711	9.0	10.0	10.0	9.5	10.9
Occupancy costs	1,416	1,490	1,036	709	697	777	9.4	6.5	4.6	4.4	4.9
Travel	475	381	418	465	420	418	2.4	2.6	3.0	2.7	2.7
Information technology	477	370	388	569	339	411	2.3	2.5	3.7	2.2	2.6
Professional dues and training	515	335	324	335	338	181	2.1	2.0	2.2	2.1	1.2
Office expenses	191	165	368	322	259	291	1.0	2.4	2.1	1.6	1.8
Amortization	275	252	210	172	188	160	1.6	1.3	1.1	1.2	1.0
Report publications	50	40	32	40	61	30	0.3	0.2	0.3	0.4	0.2
Research grants	69	67	63	66	68	68	0.4	0.4	0.4	0.4	0.4
Total operation expenses	**17,097**	**15,873**	**15,846**	**15,343**	**15,751**	**15,744**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
Appropriation and other amounts	17,097	16,945	16,621	16,070	15,752	15,752					
Unused appropriation	-	(1,072)	(775)	(727)	(1)	(8)					
Capital expenditures	370	98	685	150	157	246					
Average FTE usage	120	107	108	110	109	111					

APPENDIX A: YEAR IN REPORTS

We have finite resources, so we choose topics for performance audits on specific factors, such as:

- financial, social and environmental impact
- relevance to the people of British Columbia
- our capacity to do the work
- our goal to cover a wide range of government programs and organizations

We constantly watch for emerging risks and update our audit coverage plans and priorities to add maximum value to government operations.

As part of our planning process each year, we make decisions on how to allocate our staff to have the biggest influence we can. We seek out a variety of topics, including those that will generate high public interest and readership, as well as those that will resonate with our stakeholders and help define good practices in the future. For example, our publication *Understanding Canadian Public Sector Financial Statements* has captured significant attention within B.C. and across Canada.

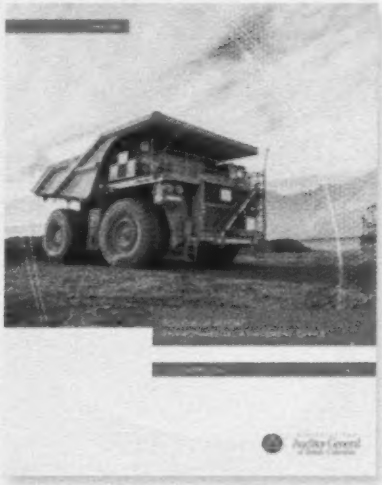
For this annual report, we include the number of downloads, but these rough measures of readership alone do not reflect the full influence of each report.

Managing the Cumulative Effects of Natural Resource Development in B.C.

May 2015

We looked at government's management of cumulative effects, which are changes to the environment caused by the combined impact of past, present and potential future activity.

Report downloads: 1,635
YouTube presentation views: 188



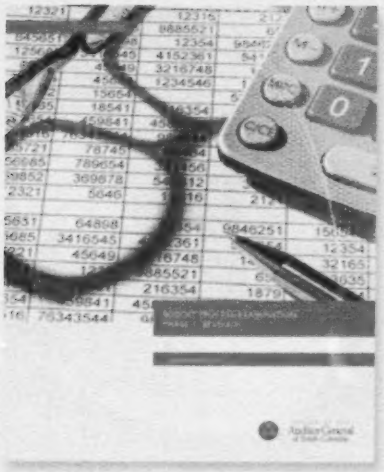
Follow-up Report: Environmental Assessment Office

May 2015

A follow-up report to our 2011 audit of the EAO's oversight of certified projects. We detail the EAO's self-assessed progress, as well as our progress audit on the six recommendations from the 2011 report.

Report downloads: 308
YouTube presentation views: 34

APPENDIX A: YEAR IN REPORTS



Budget Process Examination Phase 1: Revenue

June 2015

We looked at the process behind the creation of economic and revenue forecasts in government's 2014/15 three-year budget and fiscal plan.

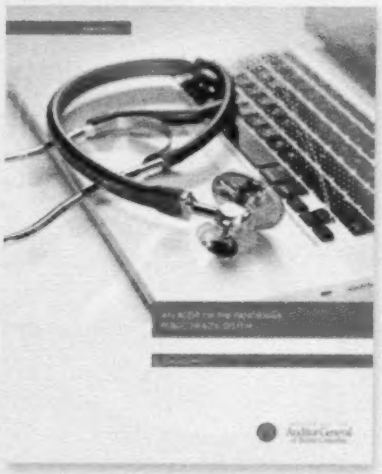
Report downloads: 217
YouTube presentation views: 29

Monitoring Fiscal Sustainability

June 2015

We investigated the risks to fiscal sustainability in B.C. and how government is reporting on the management of those risks.

Report downloads: 375
YouTube presentation views: 35



An Audit of the Panorama Public Health IT System

August 2015

We looked at whether or not the Panorama application provides the IT solution the Ministry of Health and B.C.'s six health authorities had expected to improve coordination of public health records across the province and Canada.

Report downloads: 1,711
YouTube presentation views: 739

APPENDIX A: YEAR IN REPORTS

An Audit of the Education of Aboriginal Students in the B.C. Public School System

November 2015

We looked at whether or not the Ministry of Education provided the necessary leadership to meet government's commitment to close the gaps in educational outcomes between Aboriginal and non-Aboriginal students in the B.C. public school system.

Report downloads: 1,367
YouTube presentation views: 254

The Status of Government's General Computing Controls: 2014

December 2015

We undertook an assessment of the maturity and capability of government's general computing controls. We asked 148 organizations within government to complete self-assessments, and selected 13 to undergo our validation process.

Report downloads: 812
YouTube presentation views: 189

The 2014/15 Public Accounts and the Auditor General's Findings

March 2016

Each year we review government's Summary Financial Statements and report on their accuracy and reliability. This audit takes 65 staff and contractors in our office over 42,000 hours to complete, making it the largest financial audit in B.C.

Report downloads: 247
YouTube presentation views: 59

APPENDIX B: SUMMARY OF WORK ISSUED IN 2015/16

Financial audits

1. Summary Financial Statements of the Province of British Columbia
2. Summary Provincial Debt, Key Indicators of Provincial Debt, and Summary of Performance Measures

Colleges

3. Camosun College

School districts

4. School District 35 – Langley
5. School District 61 – Greater Victoria
6. School District 83 – North Okanagan – Shuswap
7. School District 93 – Conseil Scolaire Francophone

Universities

8. University of Victoria

Health authorities

9. Vancouver Coastal Health Authority

Crown corporations and other government agencies

10. BC Immigrant Investment Fund
11. BC Pavilion Corporation
12. BC Transportation Financing Authority
13. BC Enterprise Corporation
14. BC Liquor Distribution Branch (contracted auditors)
15. BC Railway Company (contracted auditors)
16. BC Transit
17. Destination BC
18. Oil and Gas Commission
19. Transportation Investment Corporation
20. Columbia Power Corporation

    Subsidiaries of Columbia Power Corporation:

    21. Arrow Lakes Power Corporation
    22. Brilliant Power Corporation
    23. Brilliant Expansion Power Corporation

APPENDIX B: SUMMARY OF WORK ISSUED IN 2015/16

Other organizations and special reports

24. Office of the Representative for Children and Youth (audit of statement of expenditures)
25. Langley School District Foundation
26. Legislative Assembly of British Columbia

Federal government labour market and job training agreements

27. British Columbia Benefits and Measures Statement of Operations
28. Schedule of detailed expenditure claims – Targeted Initiative for Older Workers
29. Canada-British Columbia Job Fund Agreement – Statement of Revenue and Eligible Costs

British Columbia Transportation Financing Authority / federal funding agreements

30. Canada – British Columbia Asia-Pacific Gateway and Corridor Transportation Infrastructure Fund Agreement for Highway 91 and 72nd Avenue Interchange Project 2013-2014 to 2015-2016
31. Canada – British Columbia Building Canada Fund, Contribution Agreement for Core National Highway System Projects, 2008-2009 – 2016/2017
32. Canada – British Columbia Building Canada Fund Contribution Agreement for the Evergreen Line Advanced Light Rapid Transit Project 2012/2013 – 2017/2018

Other

33. Provincial Employees Community Services Fund – review engagement report
34. WorkSafe BC on December 2014 financial statements issued April 2015 (contracted auditor)
35. 2014 Annual Report and 2015-2017 Service Plan of the Workers' Compensation Board of British Columbia (WorkSafeBC)

Public performance audit reports

36. *Managing the Cumulative Effects of Natural Resource Development in B.C.*
37. *Follow-Up Report: Environmental Assessment Office*
38. *Budget Process Examination Phase 1: Revenue*
39. *Monitoring Fiscal Sustainability*
40. *An Audit of the Panorama Public Health IT System*
41. *An Audit of the Education of Aboriginal Students in the B.C. Public School System*
42. *The Status of Government's General Computing Controls: 2014*
43. *The 2014/15 Public Accounts and the Auditor General's Findings*

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